

633.266 Adjusted gross estate.

Unless otherwise defined, “*adjusted gross estate*” in a will means the entire value of the gross estate as determined under the federal estate tax less the aggregate amount of the deductions allowed by sections 2053 and 2054 of the Internal Revenue Code as defined in [section 422.3](#).

[\[82 Acts, ch 1053, §1\]](#)

[2006 Acts, ch 1140, §9 – 11](#)

Referred to in [§633A.1102](#)